

§ 141.63

(ii) *Quota-class merchandise.* Overtime shall not be authorized for the presentation of entry summary documentation which serves as both the entry and entry summary or withdrawal documentation, for quota-class merchandise without Headquarters authorization. If Headquarters authorization is granted, the time of delivery of the entry summary or withdrawal documentation, with the estimated duties attached, or without the estimated duties attached, if the entry/entry summary information and a scheduled statement date have been successfully received by Customs via the Automated Broker Interface, shall be the time of presentation for quota purposes. However, if an entry summary or withdrawal for quota-class merchandise is delivered inadvertently during overtime hours without Headquarters authorization, the time of presentation for quota purposes shall be the opening of business on the next business day.

[T.D. 79-221, 44 FR 46818, Aug. 9, 1979, as amended by T.D. 89-104, 54 FR 50498, Dec. 7, 1989]

§ 141.63 Submission of entry summary documentation for preliminary review.

(a) *Before arrival of merchandise.* Entry summary documentation may be submitted at the customs house for preliminary review, without estimated duties attached, within such time before arrival of the merchandise as may be fixed by the port director—

(1) If the entry summary documentation will be filed at time of entry to serve as both the entry and the entry summary, as provided in §142.3(b) of this chapter, or

(2) In the case of quota-class merchandise, if the entry summary for consumption will be presented at time of entry, as provided in §132.11a of this chapter. Estimated duties will not be accepted before arrival of the merchandise within the port limits.

(b) *After arrival of merchandise.* Entry summary documentation may be submitted at the customs house for preliminary review, without estimated duties attached, within such time after arrival of quota-class merchandise as may be fixed by the port director, if the entry summary for consumption

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will be presented at the opening of the quota period, as provided in §132.12(a) of this chapter. Estimated duties will not be accepted before the opening of the quota period.

[T.D. 79-221, 44 FR 46819, Aug. 9, 1979, as amended by T.D. 87-78, 52 FR 24155, June 29, 1987; CBP Dec. 09-47, 74 FR 69019, Dec. 30, 2009]

§ 141.64 Review and correction of entry and entry summary documentation.

Entry and entry summary documentation may be reviewed before acceptance to ensure that all entry and statistical requirements are complied with and that the indicated values and rates of duty appear to be correct. If any errors are found, the entry and the entry summary documentation shall not be considered to have been filed in proper form and shall be returned to the importer for correction.

[T.D. 79-221, 44 FR 46819, Aug. 9, 1979, as amended by T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

§ 141.65 [Reserved]

§ 141.66 Bond for missing documents.

Unless otherwise prescribed in these regulations, a bond on Customs Form 301, containing the bond conditions set forth in §113.62 or §113.69 of this chapter, as appropriate, may be given for the production of any required document which is not available at the time of entry. (See §141.91 for the procedure applicable to incomplete or missing invoices.)

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 84-213, 49 FR 41184, Oct. 19, 1984]

§ 141.67 Recall of documentation.

The importer may recall the entry and entry summary documentation at any time before the effective time of entry set forth in §141.68. The entry shall be considered canceled, and documents shall be returned to the importer.

[T.D. 79-221, 44 FR 46819, Aug. 9, 1979]

§ 141.68 Time of entry.

(a) *When entry documentation is filed without entry summary.* When the entry

documentation is filed in proper form without an entry summary, the “time of entry” will be:

(1) The time the appropriate CBP officer authorizes the release of the merchandise or any part of the merchandise covered by the entry documentation, or

(2) The time the entry documentation is filed, if requested by the importer on the entry documentation at the time of filing, and the merchandise already has arrived within the port limits; or

(3) The time the merchandise arrives within the port limits, if the entry documentation is submitted before arrival, and if requested by the importer on the entry documentation at the time of submission.

(b) *When entry summary serves as entry and entry summary.* When an entry summary serves as both the entry documentation and entry summary, in accordance with §142.3(b) of this chapter, the time of entry will be the time the entry summary is filed in proper form with estimated duties attached except as provided in §142.13(b).

(c) *When merchandise is released under the immediate delivery procedure.* The time of entry of merchandise released under the immediate delivery procedure will be the time the entry summary is filed in proper form, with estimated duties attached.

(d) *Quota-class merchandise.* The time of entry for quota-class merchandise will be the time of presentation of the entry summary or withdrawal for consumption in proper form, with estimated duties attached, or if the entry/entry summary information and a valid scheduled statement date (pursuant to §24.25 of this chapter) have been successfully received by CBP via the Automated Broker Interface, without the estimated duties attached, as provided in §132.11a of this chapter.

(e) *When merchandise has not arrived.* Merchandise will not be authorized for release, nor will an entry or an entry summary which serves as both the entry and entry summary be considered filed or presented, until the merchandise has arrived within the port limits with the intent to unlade.

(f) *Informal mail entry.* The time of entry of merchandise under an informal

mail entry, CBP Form 3419 or 3419A or CBP Form 368 or 368A, is the time the preparation of the entry documentation by a CBP employee is completed.

(g) *Withdrawal from warehouse for consumption.* The time of entry of merchandise withdrawn from warehouse for consumption (the process preparatory to the issuance of a permit for the release of the merchandise to or upon the order of the warehouse proprietor) is when:

(1) CBP Form 7501 is executed in proper form and filed together with any related documentation required by these regulations to be filed at the time of withdrawal, and

(2) Estimated duties, if any, required to be paid at the time of withdrawal have been deposited.

Unless the requirements of this paragraph and section 315(a), Tariff Act of 1930, as amended (19 U.S.C. 1315(a)), including the deposit of estimated duties, if any, are completed within 60 days from the date of presentation of CBP Form 7501, the request for withdrawal will be considered abandoned.

(h) *Appraisement entry, informal entry, combined entry for rewarehouse and withdrawal for consumption, and entry under carnet.* The time of entry of merchandise under an appraisement entry, or informal entry, CBP Form 7501, an informal entry, CBP Form 368 or 368A (serially numbered) (or other form prescribed in §143.23 or elsewhere in the chapter for use as an informal entry), a combined entry for rewarehouse and withdrawal for consumption, CBP Form 7519, or an A.T.A. carnet issued under part 114 of this chapter, will be the time the specified form is executed in proper form and filed, together with any related documents required by these regulations, and estimated duties, if any, have been deposited. If merchandise eligible for informal entry is released under a special permit for immediate delivery and CBP Form 368 or 368A (serially numbered) or 7501 is filed in accordance with §142.23 of this chapter, the time of entry will be the time CBP Form 368 or 368A or 7501 is filed in proper form, together with any related documents required by this chapter, and estimated duties, if any,

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have been deposited. However, if merchandise eligible for informal entry is released under the entry documentation set forth in §142.3(a) of this chapter and CBP Form 368 or 368A (serially numbered) or 7501 is filed in accordance with §142.23, the time of entry will be in accordance with paragraph (a) of this section.

(i) *Exportation to Canada or Mexico of goods imported into the United States under a duty-deferral program defined in §181.53 of this chapter.* When merchandise in a U.S. duty-deferral program is withdrawn for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico, the date of entry is the date the entry is required to be filed under §181.53(a)(2)(iii) of this chapter.

[T.D. 79–221, 44 FR 46819, Aug. 9, 1979]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §141.68, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 141.69 Applicable rates of duty.

The rates of duty applicable to merchandise shall be the rates in effect at time of entry, as specified in §141.68, except as otherwise specifically provided for by Executive Order, and in the following cases:

(a) *Warehouse entries.* Merchandise entered for warehouse is dutiable at the rates in effect at the time withdrawal from warehouse for consumption is made in accordance with §141.68(g).

(b) *Merchandise entered for immediate transportation.* Merchandise which is not subject to a quantitative or tariff-rate quota and which is covered by an entry for immediate transportation made at the port of original importation, if entered for consumption at the port designated by the consignee or his agent in such transportation entry without having been taken into custody by the port director for general order under section 490, Tariff Act of 1930, as amended (19 U.S.C. 1490), shall be subject to the rates in effect when the immediate transportation entry was accepted at the port of original importation.

(c) *Overcarried merchandise returned to port of entry.* If merchandise which has

been entered for consumption, but not yet released from Customs custody, is removed from the port or place of intended release because of overcarriage, inaccessibility, strike, act of God, or unforeseen contingency, and is returned to such port or place within 90 days after removal, such merchandise shall be subject to the rates in effect at the time of the original entry, provided the merchandise is identified with the original entry by the usual Customs examination and by any documentary evidence as to its movement between its removal and return which the port director may reasonably require. A new entry shall be required, unless the original entry has not been liquidated and the consignee at the time of original importation and at the time of return is the same person.

[T.D. 73–175, 38 FR 17447, July 2, 1973, as amended by T.D. 79–221, 44 FR 46820, Aug. 9, 1979; T.D. 90–34, 55 FR 17597, Apr. 26, 1990; T.D. 97–82, 62 FR 51771, Oct. 3, 1997]

Subpart F—Invoices

§ 141.81 Invoice for each shipment.

A commercial invoice shall be presented for each shipment of merchandise at the time the entry summary is filed, subject to the conditions set forth in these regulations. Except in the case of installment shipments provided for in §141.82, an invoice shall not represent more than one distinct shipment of merchandise by one consignor to one consignee by one vessel or conveyance.

[T.D. 73–175, 38 FR 17447, July 2, 1973, as amended by T.D. 78–53, 43 FR 6069, Feb. 13, 1978; T.D. 79–221, 44 FR 46820, Aug. 9, 1979; T.D. 85–39, 50 FR 9612, Mar. 11, 1985; T.D. 93–66, 58 FR 44130, Aug. 19, 1993]

§ 141.82 Invoice for installment shipments arriving within a period of 10 days.

(a) *One invoice sufficient.* Installments of a shipment covered by a single order or contract and shipped from one consignor to one consignee may be included in one invoice if the installments arrive at the port of entry by any means of transportation within a period of not to exceed 10 consecutive days.